

**BY ORDER OF THE COMMANDER  
AIR MOBILITY COMMAND**

**AIR MOBILITY COMMAND  
INSTRUCTION 65-605**



**20 OCTOBER 2010**

***Financial Management***

***RESPONSIBILITY CENTER/COST  
CENTER (RC/CC) CODES***

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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**RELEASABILITY:** There are no releasability restrictions on this publication.

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OPR: HQ AMC/FMAO

Supersedes: AMCI 65-605, 4 May 2007

Certified by: HQ AMC/FMA  
(Col Jay Helming)

Pages: 9

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This instruction contains the responsibilities and format for developing, maintaining, and applying the budget structure to implement Responsibility Center/Cost Center (RC/CC) codes and subsequently Work Center (WC) codes to support Air Force Policy Directive (AFPD) 65-6, *Budget*. It provides general guidance and instruction for the implementation of RC/CC codes at all levels of operation. It is not intended to be strictly a stand-alone source for RC/CC development as there are other references in this publication that provide additional guidance. This instruction does not apply to National Guard Bureau (NGB) and Air Force Reserve Command (AFRC) units. Ensure all records in this publication are maintained and disposed of in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of IAW with the Air Force Records Information Management System (AFRIMS) Records Disposition Schedule (RDS) located at <https://www.my.af.mil/gcss-af61a/afrims/afrims/>. Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route the AF Form 847s from the field through the appropriate functional's chain of command. See Attachment 1 for a glossary of references and supporting information.

***SUMMARY OF CHANGES***

Paragraph 5.6. replaced the AMC/FM Budget Policy link with the SAF/FMP (Air Force Financial Services Office (AFFSO)) Hub link; paragraph 6.2. deleted the Air Force Data Dictionary (AFDD) links; deleted paragraphs 6.1. and 6.3. in the previous publication; renumbered paragraphs 6.2. and 6.4. in the previous publication and deleted the AFDD links, replacing them with the FM DQS link; added or deleted references in Attachment 1 as

appropriate. Deleted Attachment 2 in the previous publication which provided DoD Functional Category codes as they are no longer required. This revision also incorporates Change 1 dated 29 August 2007 and Change 2 dated 1 June 2009.

**1. Purpose.** This instruction prescribes the Responsibility Center /Cost Center (RC/CC) codes used in the Air Force accounting system. These codes identify resources and costs for all major commands (MAJCOMs) and their subordinate units across the Air Force. This instruction provides definitions, use, and coding required to achieve the correlation of programming, budgeting, and accounting data. RC/CC codes are used to identify a specific responsibility center that carries out the mission, conducts a major line of activity, or produces one or more outputs.

**2. Overview.** RC/CCs were formerly provided in AFR 170-5, *Responsibility Center/Cost Center (RC/CC) Codes*, which was converted to Defense Finance and Accounting Service – Denver (DFAS-DE) 7000.1-R in December 1996. Subsequently, DFAS-DE 7000.1-R was rescinded by DFAS-DE and the responsibility for RC/CCs transferred back to the Air Force. This Air Mobility Command Instruction (AMCI) is established to provide guidance to AMC financial managers concerning RC/CC codes until the DoDFMR 7000.14-R, Volume 1, *General Financial Management Information, Systems, and Requirements*, chapter 4, is revised or other Air Force financial management instructions are published/revised. At that time, RC/CCs may convert to Work Center Codes (WCC) in the Defense Enterprise Accounting and Management System (DEAMS), when approved by SAF/FM. This conversion will not alter the size or the assigned designations of the RC/CC codes.

**3. Applicability and Scope.** This instruction applies to activities of Headquarters (HQ) AMC, 18<sup>th</sup> Air Force (AF), the United States Air Force Expeditionary Center (USAF EC) (formerly the Air Mobility Warfare Center (AMWC), AMC bases, AMC geographically separated units (GSU), and AMC tenants that reside on AMC bases or other MAJCOM/DoD installations.

**4. Policy.** The RC/CC codes are designed to identify resources in such a manner as to provide the capability to aggregate Operations and Maintenance (O&M) costs in successively higher levels within the management structure. They are the common denominators used to identify DoD programs and functional categories in the Future Years Defense Plan (FYDP) structure. The codes are consistently applied throughout the chain of command and allow for attaining the following immediate goals:

- 4.1. To provide a history of expense and obligation data for budget formulation at all levels.
- 4.2. To provide consistent data that managers at all levels can use in monitoring actual expenditures and obligations against budgeted resources.
- 4.3. To permit separation of organizational entities so that responsibility for controlling operating costs can be delegated to the chiefs of activities that have authority to consume the resources.
- 4.4. To identify common functional areas of activities, thereby permitting intermediate and major commands to compare the effectiveness and efficiency with like functions that use available resources.
- 4.5. RC/CCs are designed to capture organizational costs and are not to be used to track specific program costs at MAJCOM/base level or within an organization.

4.6. There must be a one to one relationship between the RC/CC and Program Element (PE) codes within each Operating Agency Code/Operating Budget Account Number (OAC/OBAN). This is because when other standard Air Force systems (e.g., supply, civilian pay, etc.) interface with the accounting system and multiple PE codes exist for a single RC/CC, the interface process will aggregate all the costs for the particular RC/CC against the first PE code it finds, thereby distorting the data in the accounting system.

4.7. Do not change the 6<sup>th</sup> position of any RC/CC from what is already approved. See paragraph 5.6. below.

## **5. Description of RC/CC Codes.**

5.1. Responsibility Center (RC). The RC is an organization headed by a single individual who has been assigned to monitor financial management, and who, in most cases, exercises a significant degree of control of resources acquired and consumed. RC managers generally include the Group Commanders and other subordinate commanders, depending on the local management structure. The RC is the focal point for exercising management control and one level of reporting for financial accountability. Designation of RCs is based on these conditions:

- 5.1.1. Type of unit and mission or function involved.
- 5.1.2. Significance of the resources involved or size of the program to be accomplished.
- 5.1.3. The level at which management reports are required or will be requested.
- 5.1.4. Span of control.
- 5.1.5. Single managerial responsibility.

5.2. Cost Center (CC). The CC is the basic production unit within the chain of command. It is directly identifiable to a parent MAJCOM. It is subordinate to the RC and denotes the basic organizational level at which the aggregation of costs are meaningful. It is used to accumulate costs which relate to a specific RC and to aggregate costs that may be distributed to other CCs. A CC may relate to more than one program element, but not within the same OBAN.

5.3. Cost Account (CA). A CA is established to collect and identify costs below the CC level. The CA is subordinate to a CC and is identified directly to a single MAJCOM, DoD program element, and DoD functional category. It is the lowest level for accumulating costs.

5.4. Separate RC/CC codes are mandatory to provide for the integrity of costs.

5.4.1. For AMC, RC/CC codes are used within the Air Force O&M appropriation (57\*3400, Fund Code 30) and Defense Health Program appropriation (97\*0130.1883, Fund Code 2X) as well as other O&M-type appropriations whose funds are issued to HQ AMC/FM to be executed at the organization level, to include the Transportation Working Capital Fund (TWCF). Procurement (e.g., 3010, 3080), Military Personnel (MILPERS (3500)), and Military Construction (MILCON (3300)) appropriations do not utilize RC/CC codes.

5.5. The RC/CC code is a six-position alphanumeric code structure. See paragraph 5.6. of this publication for instructions on how to access the official Air Force RC/CC file for a description of the 1<sup>st</sup> and 2<sup>nd</sup> positions.

5.5.1. The third and fourth positions generally represent organizational cost centers and are structured as follows (**NOTE:** These are not all-inclusive.):

5.5.1.1. XX0XXX series – assigned to identify costs of Air Staff/MAJCOM/Wing commanders, Command Staff, Plans and Programs, Financial Management, and related organizations. Other organizations include but are not limited to Foreign Military Sales and International Programs, Homeland Defense, USAF EC, and Joint Matters.

5.5.1.2. XX1XXX series – assigned to identify costs for activities within the Aerospace Operations organizations at all levels, to include but not limited to Operations Support, Weather, Missile/Space/Range Operations, Air Control, Tanker Airlift Control Center, Combat Operations, Weapons School, Intelligence/Surveillance/Reconnaissance, Nuclear and Counter Proliferation, Exercise and Joint Operations programs, Information Warfare, and Defense Courier Service. **NOTE:** See paragraph 5.5.1.12. below for 3<sup>rd</sup> and 4<sup>th</sup> positions applicable to specific AMC-assigned aircraft.

5.5.1.3. XX2XXX series – assigned to identify costs for activities within the Logistics/Maintenance Support organizations at all levels, to include but not limited to Logistics Maintenance/Support, Supply, Transportation, Logistics Readiness, Maintenance Operations, Munitions, Combat Logistics, Plans and Integration, Depot Maintenance activities, and Aerial Port operations.

5.5.1.4. XX3XXX series – assigned to identify costs for organizations and activities that are aligned with Training (Base Education Office, Professional Military Education, and other formal training), and Recruiting Services.

5.5.1.5. XX4XXX series – assigned to identify costs for activities within the Support Group organization at all levels to include but not limited to Mission Support, Communications, Security Forces, Civil Engineer, Services, Information and Technology, Hazardous Materials, Repair Activities, Contracting, Bands, Natural Resource Management, Personnel, and Acquisition.

5.5.1.6. XX5XXX series – assigned to identify costs for activities within the Medical organizations at all levels, i.e., medical centers, hospitals, clinics, dental facilities, medical services, and administrative-related functions.

5.5.1.7. XX6XXX series – assigned to identify costs for Defense Investigative Service, and Civil Air Patrol organizations.

5.5.1.8. XX7XXX series – assigned to identify costs for Special Operations/Tactics, Combat Employment, Rescue, and Tactical Air Control, and related organizations.

5.5.1.9. XX8XXX series – assigned to identify costs for Air Force Battle Lab and Institute for Environment, Safety, and Occupational Health Risk Analysis organizations.

5.5.1.10. XX9XXX series – for AMC, this is limited to costs associated with base-wide activities, e.g., prompt payment interest, base-wide personnel readiness unit (PRU) orders/contingencies, JCS Exercises, emergency leave, civilian permanent

change-of-station (PCS), local drayage, productivity investments (PIF), FASCAP, and mobility systems.

5.5.1.11. XXAXXX through XXEXXX series – assigned primarily, but not necessarily limited to, identify costs for designated Air Force Material Command and Electronic Systems Command program office activities.

5.5.1.12. XXFXXX and XXGXXX series – assigned to identify costs of aircraft operations and maintenance organizations for Air Force aircraft-related activities and Flight Test Squadrons. The 3<sup>rd</sup> and 4<sup>th</sup> positions in these series applicable to AMC are FO (C-12), F1 (C-130E), F2 (C-130J), F3 (C-135C), F4, (C-135E), F6 (C-17A), F7 (C-20), F8 (C-21), F9 (C-32), FA (C-37), FB (C-38), FC (C-40), FD, (C-5), FE (C-9), FF (VC-25A), FS (HH-60), G1 (KC-10), and G2 (KC-135). **NOTE:** All TWCF (Fund Code 68) flying hour RC/CCs must contain an “E”, “G”, or “R”, as appropriate, in the **5th position**.

5.5.1.13. XX”X”XXX series – assigned to track costs for designated Geographically Separated Units (GSU).

5.5.1.14. XXYXXX and XXZXXX series – assigned to identify costs for the initial bedddown and day-to-day operations at designated deployed locations (not applicable to AMC).

5.5.2. The 5<sup>th</sup> and 6<sup>th</sup> positions further identify the organization down to its specific lowest level.

5.6. The new Air Force standard RC/CC codes are available on the SAF/FMPSO (AFFSO) Hub at <https://afkm.wpafb.af.mil/community/views/home.aspx?Filter=AF-FM-XF-01>. Under “Systems Services” go to “Data Management” select “RCCC Templates” and select the Excel file “USAF Standard RCCC Version.” Changes to RC/CCs to further shred specific organizational structure at AMC bases/locations or add new 1<sup>st</sup>/2<sup>nd</sup> digits must be submitted to HQ AMC/FMAO, who will forward the request to SAF/FM Data Panel for evaluation and approval. If approved, the request is forwarded to DFAS for validation and subsequent update to the FM DQS. Once this process is completed, the SAF/FM Data Panel will notify the requestor, through HQ AMC/FMAO, that the new RC/CC is valid and may be utilized.

## 6. Relationship of RC/CC Codes.

6.1. When manpower costs are involved, each authorized PE code is furnished through the manpower system and is shown on the Unit Manning Document (UMD). A PE code is a six-digit code that is the basic building block for identifying resource requirements in the Air Force Planning, Programming, Budgeting, and Execution (PPBE) system. It is defined as "an integrated combination of men, equipment, and facilities which together constitute an identifiable military capability or support activity." It identifies the mission to be undertaken and the organizational entities to perform the mission. Elements may consist of forces, manpower, materials, services, and/or associated costs as applicable. In addition to the PE code, the UMD shows the Functional Account Code (FAC) and the Organizational Structure Code (OSC). The purpose of the FAC is to identify the function of the authorized position on the UMD. The 1<sup>st</sup> four digits of the FAC are established by the Air Staff and the last two digits are command-unique, if applicable.

6.2. For a description of Air Force Budget Activity (BA) and Air Force SAGs, see the FM Data Quality Service (DQS) web site at <https://dqs.afbudsys.disa.mil/DataDictionary/ElementChoice>. Use the drop down menu in the upper left corner of the web site to locate the desired data element and select “Open List as Excel.”

## **7. Responsibilities.**

7.1. SAF/FMPT will maintain the master tables for the RC/CC codes. Any proposed additions or changes to the basic RC/CC codes must comply with the standardized structure (see paragraphs 5.5. and 5.6. above) and be entered into the tables.

7.2. RC/CC codes are mandatory for all levels of execution.

## **8. Prescribed and Adopted Forms.**

8.1. Prescribed Forms: None

8.2. Adopted Forms: AF 847, *Recommendation for Change of Publication*

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**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFPD 65-6, *Budget*, 1 May 1998

AFMAN 33-363, *Management of Records*, 1 Mar 2008

DoDFMR 7000.14, Volume 1, *General Financial Management Information, Systems, and Requirements*

Air Force Records Information Management System: <https://www.my.af.mil/gcss-af61a/afrims/afrims/>

FM Data Quality Service: <https://dqs.afbudsys.disa.mil/DataDictionary/ElementChoice>

HQ AMC/FM Budget Policy CoP:  
<https://afkm.wpafb.af.mil/community/views/home.aspx?Filter=AM-FM-BH-01>

SAF/FMPSO (AFFSO) Hub:  
<https://afkm.wpafb.af.mil/community/views/home.aspx?Filter=AF-FM-XF-01>

***Abbreviations and Acronyms***

**AF**—Air Force

**AFDD**—Air Force Data Dictionary

**AFFSO**—Air Force Financial Services Office

**AFMC**—Air Force Materiel Command

**AFI**—Air Force Instruction

**AFPD**—Air Force Policy Directive

**AFRC**—Air Force Reserve Command

**AFRIMS**—Air Force Records Information Management System

**AMC**—Air Mobility Command

**AMCI**—Air Mobility Command Instruction

**AMWC**—Air Mobility Warfare Center

**BA**—Budget Activity

**CA**—Cost Account

**CC**—Cost Center

**DEAMS**—Defense Enterprise Accounting and Management System

**DFAS**—DE—Defense Finance and Accounting Service - Denver

**DoD**—Department of Defense

**DoDFMR**—Department of Defense Financial Management Regulation

**DQS**—Data Quality Service

**e.g.**—exempli gratia (for example, such as)

**etc.**—et cetera (and so on)

**FAC**—Functional Account Code

**FCC**—Functional Category Code

**FM**—Financial Management (Comptroller)

**FMA**—Financial Management and Analysis

**FMAO**—Financial Management and Analysis - Operations

**FYDP**—Future Years Defense Plan

**GSU**—Geographically Separated Unit

**HQ**—Headquarters

**MAJCOM**—Major Command

**MILCON**—Military Construction

**MILPERS**—Military Personnel

**NGB**—National Guard Bureau

**O&M**—Operations and Maintenance

**OAC**—Operating Agency Code

**OBAN**—Operating Budget Account Number

**OPR**—Office of Primary Responsibility

**OSC**—Organizational Structure Code

**PE**—Program Element

**PCS**—Permanent Change of Station

**PPBE**—Planning, Programming, Budgeting and Execution

**RC**—Responsibility Center

**RC/CC**—Responsibility Center/Cost Center

**SAF**—Secretary of the Air Force

**SAG**—Sub-Activity Group

**STID**—Standard Identifier

**TACC**—Tanker Airlift Control Center

**TWCF**—Transportation Working Capital Fund

**UMD**—Unit Manning Document

**USAF**—United States Air Force



**USAF EC**—United States Air Force Expeditionary Center

**WC**—Work Center

**WCC**—Work Center Codes